

This letter discusses issues related to "bingo/raffle" cards. See 230 ILCS 25/2. (This is a GIL).

July 26, 2001

Dear Xxxxx:

This letter is in response to your letter dated May 29, 2001. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

This office represents a local 'bingo hall'. This office is requesting a private letter ruling as to their ability to conduct bingo and/or raffle games with the use of computer bingo/raffle card that tracts multiple cards/numbers for the participant. Your cooperation would be greatly appreciated. If you have any questions, please feel free to contact me.

The Bingo License and Tax Act is set forth at 230 ILCS 25/1 et seq. and the regulations implementing this Act are found at 86 Ill. Adm. Code 430.100 through 430.200. Section 2 of the Act, and Section 430.160 of the regulations set forth restrictions on the conducting of bingo. The use of computer bingo cards that track multiple cards and numbers for the participant is not prohibited in playing bingo.

We do not know what is meant by a "bingo/raffle" card. Please note, however, that raffles or other forms of gambling prohibited by law shall not be conducted on the premises where bingo is being conducted, except that pull tabs and jar games conducted under the Illinois Pull Tabs and Jar Games Act may be conducted on the premises where bingo is being conducted. See 230 ILCS 25/2(11).

Raffles are governed by the provisions of the Raffles Act, 230 ILCS 15/1 et seq. Under the provisions of this Act, the governing body of any county or municipality within the State may establish licensing systems for raffles. Consequently, the Department of Revenue has no jurisdiction in this area.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Martha P. Mote
Associate Counsel

MPM:msk
Enc.